

# HOW TO READ THE BUDGET

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Volume 2 contains information on non-General Fund budgets or “Other Funds.” A fund accounts for a specific activity that a government performs. For example, refuse collection and recycling is an activity and therefore, a fund that is classified as a Special Revenue Fund.

The chief component of information in Volume 2 is called a narrative. Each fund will have its own narrative that contains program and budgetary information. The narrative will have several elements including:

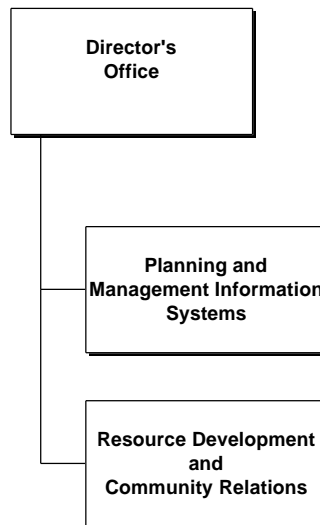
- Organization Chart
- Agency Position Summary and Position Detail
- Agency Mission, Summary Table, and Summary by Cost Center Table
- Board of Supervisors’ Adjustments
- Agency Purpose, Key Accomplishments, FY 2002 Initiatives, and Performance Measurement Results
- Funding Adjustments
- Cost Center-Specific Goals, Objectives, and Performance Indicators
- Fund Statement
- Summary of Capital Projects
- Project Detail Tables

Not all narratives will contain each of these components. For example, funds that are classified as Capital Funds will not have organization charts because they do not have employees; that is, they only provide funding for the purchase and construction of capital items. However, Capital Funds do have a Summary of Capital Projects that lists the cost of each project in a fund. A brief example of each section follows.

## ***Organization Chart:***

The organization chart displays the organizational structure of each agency. The *Agency Position Summary* and *Position Detail* information, as they correspond to the organization chart, will immediately follow the pictorial organization chart. The position detail information is found on the page following the pictorial organization chart.

### **COMMUNITY SERVICES BOARD CENTRAL SERVICES**



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## ***Agency Position Summary***

7 Regular Positions (1) / 6.5 Staff Years (1.0)

Total positions may include Regular, Grant, Exempt, and/or State positions.

Indicates whether positions have been authorized for full time or part time. A value less than the number of positions, e.g., 6.5, would indicate that one or more positions are authorized for less than full time.

### **Position Detail Information**

#### **Director's Office**

1	Director
1	Administrative Aide, PT
<u>1</u>	Secretary II
3	Positions
2.5	Staff Years

This indicator denotes the corresponding position status for positions other than Regular, e.g., PT – Part Time; E - Exempt; G – Grant; C – Contract; T – Transfer.

#### **Project Management**

1	Programmer IV
2	Engineers III (1)
<u>1</u>	Surveyor II
4	Positions (1)
4.0	Staff Years (1.0)

The parentheses reflect either the addition of a new position (1) or the abolishment of a position (-1). This modification is also reflected in the above Agency Position Summary table.

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## ***Agency Mission, Summary Table, and Summary by Cost Center Table:***

The next section of the narrative is the Agency Mission, a broad statement defining the agency's public purpose. It describes the unique contribution of the organization to the County government and/or citizens receiving services and provides a framework within which an agency operates. The Summary Table summarizes the agency's positions and expenditures less recovered costs. If an agency has multiple cost centers, this section will also contain a Summary by Cost Center Table that summarizes expenditures. A cost center is a programmatic unit developed to meet specific goals and objectives.

In the example below, Fund 401, Sewer Operation and Maintenance, is divided into four different cost centers to account for its activities: Wastewater Administration, Wastewater Collection, Wastewater Treatment, and Wastewater Planning and Monitoring. Each cost center has its own goal, summary table, objectives, and performance indicators later in the narrative.

## **Agency Mission**

To collect and treat wastewater in compliance with all regulatory requirements using state-of-the art technology in the most cost-effective manner in order to improve the environment and enhance the quality of life in Fairfax County.

<b>Agency Summary</b>					
<b>Category</b>	<b>FY 2000 Actual</b>	<b>FY 2001 Adopted Budget Plan</b>	<b>FY 2001 Revised Budget Plan</b>	<b>FY 2002 Advertised Budget Plan</b>	<b>FY 2002 Adopted Budget Plan</b>
Authorized Positions/Staff Years					
Regular	370/ 369.5	370/ 369.5	358/ 357.5	364/ 363.5	358/ 357.5
Expenditures:					
Personnel Services	\$16,941,874	\$18,914,749	\$18,453,308	\$20,019,471	\$20,222,135
Operating Expenses	35,191,103	41,828,362	42,975,634	40,914,006	40,914,006
Capital Equipment	688,972	815,308	1,568,070	750,185	750,185
<b>Subtotal</b>	<b>\$52,801,949</b>	<b>\$61,558,419</b>	<b>\$62,997,012</b>	<b>\$61,683,662</b>	<b>\$61,886,326</b>
Less:					
Recovered Costs	(\$669,161)	(\$668,624)	(\$668,624)	(\$675,635)	(\$678,104)
<b>Total Expenditures</b>	<b>\$52,132,788</b>	<b>\$60,889,795</b>	<b>\$62,328,388</b>	<b>\$61,008,027</b>	<b>\$61,208,222</b>

<b>Summary by Cost Center</b>					
<b>Category</b>	<b>FY 2000 Actual</b>	<b>FY 2001 Adopted Budget Plan</b>	<b>FY 2001 Revised Budget Plan</b>	<b>FY 2002 Advertised Budget Plan</b>	<b>FY 2002 Adopted Budget Plan</b>
Wastewater Administration	\$187,195	\$198,527	\$210,832	\$218,192	\$223,059
Wastewater Collection	9,261,101	10,346,335	10,737,020	11,077,992	11,152,550
Wastewater Treatment	14,364,236	16,626,765	16,734,158	17,455,883	17,546,169
Wastewater Planning & Monitoring	28,320,256	33,718,168	34,646,378	32,255,960	32,286,444
<b>Total Expenditures</b>	<b>\$52,132,788</b>	<b>\$60,889,795</b>	<b>\$62,328,388</b>	<b>\$61,008,027</b>	<b>\$61,208,222</b>

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It is important to note that expenditures are summarized in three categories. *Personnel Services* consist of expenditure categories including regular pay, shift differential, limited and part-time salaries, and overtime pay. *Operating Expenses* are the day-to-day expenses involved in the administration of the agency, such as office supplies, printing costs, repair and maintenance for equipment, and utilities. *Capital Equipment* includes items that have a value exceeding \$5,000 and an expected lifetime of more than one year, such as an automobile or other heavy equipment. In addition, some agencies will also have a fourth expenditure category entitled *Recovered Costs*. Recovered Costs are reimbursements from other County agencies for specific services that have been provided to the agency and are reflected as a negative figure in the agency's budget, thus offsetting expenditures.

## ***Board of Supervisors' Adjustments:***

This section summarizes the changes made by the Board of Supervisors to the FY 2002 Advertised Budget Plan and all adjustments to the FY 2001 budget from January 1 through April 23, 2001. When combined with the information found in the "Funding Adjustments" section, the reader will be able to track the fund's budget, beginning with the FY 2001 Adopted Budget Plan through the adoption of the current-year FY 2002 Adopted Budget Plan.

### ***Board of Supervisors' Adjustments***

***The following funding adjustments reflect all changes to the FY 2002 Advertised Budget Plan, as approved by the Board of Supervisors on April 23, 2001:***

- The 1.0 percent cost-of-living adjustment approved by the Board of Supervisors, and previously held in reserve, has been spread to County agencies and funds. This action results in an increase of \$200,195 to Fund 401, Sewer Operation and Maintenance. This amount consists of an increase of \$202,664 in Personnel Services and an increase of \$2,469 in Recovered Costs.

***The following funding adjustments reflect all approved changes to the FY 2001 Revised Budget Plan from January 1, 2001 through April 23, 2001. Included are all adjustments made as part of the FY 2001 Third Quarter Review:***

- Net savings of \$560,242 primarily in Personnel Services and Operating Expenses are associated with the Close Management Initiatives program. The net savings are returned to fund balance for investment in future program initiatives.
- The County Executive approved a redirection of 4/4.0 SYE positions resulting in a decrease of 4/4.0 SYE positions for Wastewater Treatment. There is no corresponding funding adjustment for these redirections.
- 2/2.0 SYE positions were transferred from Wastewater Treatment to Agency 26, Office of Capital Facilities (OCF) to support an increase in the information technology workload in accordance with the OCF Information Technology staffing plan.

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## ***Agency Purpose, Key Accomplishments, FY 2002 Initiatives, and Performance Measurement Results:***

The following narrative sections are designed to give the reader a more detailed overview of the activities in each agency/fund. Fund 117, Alcohol Safety Action Program, is used as the example below.

### ***Purpose:***

This section represents the overall summary of the agency's activities, programs and services. A short description of the functional areas of interest to citizens is discussed, focusing on major programmatic activities. If appropriate, historical information of note is included here.

### ***Key Accomplishments:***

This section describes the agencies' substantive accomplishments during the previous 2 to 3 years. This is an opportunity to mention new facilities, grants, programs, and efficiencies that are of interest to Fairfax County citizens.

### ***FY 2002 Initiatives:***

This section highlights new initiatives, new programs, reorganizations, and other prominent issues that are funded as part of the FY 2002 Adopted Budget Plan. This section describes the Agency Director's vision for the agency and action plans for the upcoming year.

### ***Performance Measurement Results:***

This section includes a discussion/analysis of how the agency's Performance Measures relate to the provision of activities, programs, and services stated in the Agency Mission. The results of current performance measures are discussed as well as action plans for future-year improvement of performance targets.

## **ALCOHOL SAFETY ACTION PROGRAM**

### **Purpose**

The Fairfax County Alcohol Safety Action Program (ASAP) serves a probationary function for the Circuit and General District Courts under the supervision of the ASAP Policy Board. The core program provides intake, classification, rehabilitative alcohol/drug education, referral to treatment, and case management to individuals charged with, or convicted of, driving under the influence of alcohol (DUI). In addition, ASAP provides alcohol/drug education programs for habitual offenders, a drug education program for first-time drug possession offenders, and programs for adolescent substance abusers. Programs are available in English, Spanish and Korean.

The County is the fiscal agent for the Fairfax ASAP which is administered through the Department of Administration for Human Services. ASAP is designed to be a self-supporting agency, funded entirely by client fees with the County providing indirect support through office space, utilities and maintenance. The State imposes a fee ceiling on per client costs. The fee has remained unchanged since FY 1995 at \$350 per client, and will remain at that rate in FY 2002. The agreement between the ASAP Policy Board and the Board of Supervisors provides that ASAP will endeavor to develop a reserve fund balance sufficient to avoid deficit status during periods where referrals, and therefore client fee revenues to ASAP, decline. Should surplus client fees above and beyond the balance required for a sufficient reserve fund become available in any fiscal year, the ASAP Policy Board will reimburse the County for these indirect costs, or may request permission from the Board of Supervisors to expend such funds on the ASAP program.

### **Key Accomplishments**

- ♦ The Alcohol Safety Action Program has served an average of 3,486 clients over the past three years, an amount that has steadily increased over the past decade, while downsizing its staff and maintaining the integrity and quality of its numerous programs.
- ♦ In addition to its core court-mandated programs, ASAP has instituted additional user-funded programs to meet community needs. These programs include driver improvement programs in both English and Spanish, as well as a pilot program for educating reckless/aggressive drivers.
- ♦ Another innovative program for substance-abusing teenagers was begun in FY 2000, in conjunction with the Juvenile and Domestic Relations Court. In this program, adolescents charged with underage possession of alcohol and drugs are required to spend time in the Trauma/Intensive Care unit at Fairfax Inova Hospital observing the victims of substance abuse that are brought to the hospital for treatment.

### **FY 2002 Initiatives**

- ♦ ASAP will intensify efforts to secure additional grants or other types of funding to supplement its existing revenue base.
- ♦ In order to improve the program collection rate, ASAP plans to implement procedures that will revoke the vehicle operator's license of any DUI client who has not successfully completed the ASAP program and paid the required fee.

### **Performance Measurement Results**

Service Quality, a measurement of client satisfaction with ASAP education classes, increased from 95 percent in FY 1999 to 97 percent in FY 2000 and is projected to remain at this high level.

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## Funding Adjustments

*The following funding adjustments from the FY 2001 Revised Budget Plan are necessary to support the FY 2002 program:*

- ♦ An increase of \$114,687 in Personnel Services associated with salary adjustments necessary to support the County's compensation program.
- ♦ An increase of \$10,237 in Operating Expenses is due to mandated payments to the State based on the number of clients served in a given fiscal year. As the number of clients served increases, the amount that must be forwarded to the State increases proportionally.

*The following funding adjustments reflect all approved changes to the FY 2001 Revised Budget Plan since passage of the FY 2001 Adopted Budget Plan. Included are all adjustments made as part of the FY 2000 Carryover Review and all other approved changes through December 31, 2000:*

- ♦ In FY 2001, 1/1.0 SYE vacant position was transferred from Fund 117, Alcohol Safety Action Program, as part of a County Executive position pool redirection.
- ♦ An increase of \$1,363 in Operating Expenses is due to miscellaneous encumbered carryover.

## Funding Adjustments:

This section summarizes the changes that have been made to the prior year's (FY 2001) Revised Budget Plan in order to support the FY 2002 budget. The Funding Adjustments section also lists the adjustments made to the FY 2001 budget during the Carryover Review and all other changes through December 31, 2000.

## Cost Center-Specific Goals, Objectives and Performance Indicators:

Since the FY 1999 Advertised Budget Plan, an intensive effort has been made to redirect focus toward a balanced picture of performance and away from an almost exclusive focus on outputs. This effort continues as part of the FY 2002 Adopted Budget Plan. The first step was to ensure that the agency mission, cost center goals, and cost center objectives are in alignment.

Second, a family of measures consisting of four types of indicators is linked to each objective to track progress toward meeting those objectives. **Goals** are broad statements of purpose, generally indicating what service or product is provided, for whom, and why. **Objectives** are outcome-based statements of specifically what will be accomplished during the budget year. Ideally, these objectives should support the goal statement, reflect planned benefit(s) to customers, be written to allow measurement of progress, and describe a quantifiable target. **Indicators** are the first-level data for reporting performance on those objectives.

The concept of a **Family of Measures** encompasses the following types of indicators and serves as the structure for a Performance Measurement model that presents a comprehensive picture of program performance as opposed to a single-focus orientation.

- Input: Value of resources used to produce an output.
- Output: Quantity or number of units produced.
- Efficiency: Inputs used per unit of output.
- Service Quality: Degree to which customers are satisfied with a program, or the accuracy or timeliness with which the product/service is provided.
- Outcome: Qualitative consequences associated with a program.

The idea behind a Family of Measures is to provide an overall view of a program so that factors such as cost can be balanced with customer satisfaction and the outcome ultimately achieved. This concept has represented one of the most difficult challenges and reflects one of many significant changes in the budget document in recent years. Since this is the fourth year of the effort, in most cases actual data is available going back as far as FY 1998. However, it should be noted that performance measurement is an iterative process, and as managers continue to learn and improve their programs, ongoing refinement of measures can be expected. An example follows:

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## Outpatient Services and Case Management

### Goal

To provide outpatient and case management services that allow people to keep functioning and productive in their homes, workplace, schools, and neighborhoods while receiving treatment. Outpatient services for adults and youth include individual, group, couple, and family counseling. Services are also provided to inmates in the Adult Detention Center.

Cost Center Summary					
Category	FY 2000 Actual	FY 2001 Adopted Budget Plan	FY 2001 Revised Budget Plan	FY 2002 Advertised Budget Plan	FY 2002 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	56/ 55	56/ 55	56/ 55	56/ 55.5	56/ 55.5
Grant	20/ 19	16/ 15.5	20/ 19.5	20/ 19.5	20/ 19.5
<b>Total Expenditures</b>	<b>\$3,917,372</b>	<b>\$4,253,101</b>	<b>\$4,546,887</b>	<b>\$5,134,465</b>	<b>\$5,175,208</b>

### Objectives

- ♦ To improve the knowledge of substance abuse relapse prevention skills among 85 percent of outpatient and case management clients as measured by their pre-test and post-test scores.

### Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1998 Actual	FY 1999 Actual	FY 2000 Estimate/Actual	FY 2001	FY 2002
<b>Output:</b>					
Clients served	3,829	3,628	3,753 / 3,718	3,753	3,718
<b>Efficiency:<sup>1</sup></b>					
Annual cost per client	\$875	\$841	\$944 / \$744	\$792	\$908
<b>Service Quality:</b>					
Percent of clients satisfied with services	94%	91%	90% / 94%	90%	90%
<b>Outcome:</b>					
Percent of clients with higher post-test scores in relapse prevention skill	89%	92%	75% / 89%	85%	85%

<sup>1</sup> Beginning in FY 2001, the efficiency indicator reflects the net cost to the County.

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## Fund Statement:

A Fund Statement provides a breakdown of all collected revenues and total expenditures and disbursements for a given fiscal year. It also provides the total funds available at the beginning of a fiscal year and an Ending Balance. An example follows:

FUND STATEMENT					
Fund Type →	Fund Type 040, Enterprise Funds			Fund 401, Sewer Operation and Maintenance ← Fund	
		FY 2000 Actual	FY 2001 Adopted Budget Plan	FY 2001 Revised Budget Plan	FY 2002 Advertised Budget Plan
					FY 2002 Adopted Budget Plan
	Beginning Balance	\$10,673,606	\$141,430	\$10,212,453	\$56,230
					\$56,230
Revenue Categories →	Revenue:				
	Miscellaneous Revenue	\$76,497	\$70,000	\$70,000	\$70,000
	Sale Surplus Property	16,637	30,000	30,000	30,000
	Sludge Incinerator Charges	33,964	60,000	60,000	0
	Total Revenue	\$127,098	\$160,000	\$160,000	\$100,000
	Transfer In:				
	Sewer Revenue (400)	\$51,544,537	\$60,644,595	\$52,012,165	\$61,136,022
	Total Transfer In	\$51,544,537	\$60,644,595	\$52,012,165	\$61,136,022
	Total Available	\$62,345,241	\$60,946,025	\$62,384,618	\$61,292,252
					\$61,292,252
Expenditure Categories →	Expenditures:				
	Personnel Services	\$16,941,874	\$18,914,749	\$18,453,308	\$20,019,471
	Operating Expenses	35,191,103	41,828,362	42,975,634	40,914,006
	Recovered Costs	(669,161)	(668,624)	(668,624)	(675,635)
	Capital Equipment	668,972	815,308	1,568,070	750,185
	Subtotal Expenditures	\$52,132,788	\$60,889,795	\$62,328,388	\$61,008,027
	COLA Reserve	0	0	0	200,195
	Total Expenditures	\$52,132,788	\$60,889,795	\$62,328,388	\$61,208,222
Total Funds Available minus Total Disbursements →	Total Disbursements	\$52,132,788	\$60,889,795	\$62,328,388	\$61,208,222
					\$61,208,222
	Ending Balance	\$10,212,453	\$56,230	\$56,230	\$84,030
					\$84,030
	P.C. Replacement Reserve	141,430	56,230	56,230	84,030
	Unreserved Balance	\$10,071,023	\$0	\$0	\$0
					\$0



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## Summary of Capital Projects:


A Summary of Capital Projects is included in all Capital Project Funds, selected Enterprise Funds, Housing Funds and Special Revenue Funds that support capital expenditures. The Summary of Capital Projects provides detailed financial information about each capital project within each fund, including: total project estimates, prior year expenditures, revised budget plans, proposed funding levels, and the source of funding which will support each funded capital project (i.e., General Funds, General Obligation Bonds, Developer Contributions, Grants, etc.). The Summary of Capital Projects may include some projects without a Total Project Estimate amount. These projects are considered "continuing" projects, or projects for which funding is necessary on an ongoing basis (e.g., a contingency or planning project).

FY 2002 Summary of Capital Projects						
Fund: 301 Contributed Roadway Improvements						
Project #	Description	Total Project Estimate	FY 2000 Actual Expenditures	FY 2001 Revised Budget	FY 2002 Advertised Budget Plan	FY 2002 Adopted Budget Plan
007700	Fairfax Center Reserve		\$19,435.08	\$7,418,685.53	\$1,319,016	\$1,319,016
007701	Route 50/Waples Mill Interchange	1,900,000	0.00	1,900,000.00	0	0
008800	Centreville Reserve		0.00	2,555,019.90	441,761	441,761
008801	Stone Road	1,000,000	0.00	1,000,000.00	0	0
008802	Clifton Road	400,000	0.00	400,000.00	0	0
009900	Miscellaneous Reserve		20,000.00	6,574,383.80	2,795,710	2,795,710
009901	Primary Improvements		0.00	422,512.00	0	0
009902	Secondary Improvements		0.00	387,040.00	0	0
009903	Bridge Design/Construction		0.00	8,328.00	0	0
009904	Intersection/Interchange		0.00	310,453.00	0	0
009905	Stringfellow Road/Design	8,351,505	26,706.04	44,333.10	0	0
009906	Signal Installations		0.00	366,020.57	0	0
009908	Transit Improvements		4,823.43	5,354.59	0	0
009909	Reston East Park-N-Ride		0.00	103,355.00	0	0
009911	Tysons Corner Reserve		0.00	6,509,144.00	1,725,353	1,725,353
009913	Dolley Madison Blvd	7,327,200	40,000.00	7,287,200.00	0	0
<b>Total</b>		<b>\$18,978,705</b>	<b>\$110,964.55</b>	<b>\$35,291,829.49</b>	<b>\$6,281,840</b>	<b>\$6,281,840</b>

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## Project Detail Tables:

Project Detail Tables are included for each capital project funded in FY 2002. This table includes financial information and a narrative description of the project, including project location, description, and the source of funding. The example below is for the Mount Gilead property in Centreville, and can be found in Fund 303, County Construction.

<b>009420</b>	<b>Mt. Gilead</b>	
5634 Mount Gilead Road		Sully
Funding is included for the fifth annual payment associated with the purchase of the Mt. Gilead property in Centreville. The aggregate purchase price of the property is \$996,620. A six-year payment plan was approved on September 9, 1996 and the Mt. Gilead property was purchased on September 18, 1996. In FY 1997, \$100,000 was included in this project to support the removal of debris and other hazards from the property. FY 2002 funding in the amount of \$163,750 provides for the fifth of six annual payments.		

	Total Project Estimate	Prior Expenditures	FY 2000 Expenditures	FY 2001 Revised Budget Plan	FY 2002 Advertised Budget Plan	FY 2002 Adopted Budget Plan	Future Years
Land Acquisition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Design and Engineering	0	0	0	0	0	0	0
Construction	100,000	100,000	0	0	0	0	0
Other	996,620	375,120	180,250	172,000	163,750	163,750	105,500
<b>Total</b>	<b>\$1,096,620</b>	<b>\$475,120</b>	<b>\$180,250</b>	<b>\$172,000</b>	<b>\$163,750</b>	<b>\$163,750</b>	<b>\$105,500</b>

Source of Funding				
General Fund	General Obligation Bonds	Transfers from Other Funds	Other	Total Funding
\$163,750	\$0	\$0	\$0	\$163,750